

**[12/19/78] Executive Residence Organizational Procedural Manual [2]**

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700 FLOWER SHOP  
MANAGEMENT

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
705	STANDARD COSTING		1 of 2

### Purpose

- ° To ensure Flower Shop charges for reimbursable events are appropriate.

### Procedures

#### Chief Florist

1. Purchases flowers and supplies for floral arrangements and estimates direct costs for floral arrangements they design for reimbursable events.
2. Fills out Flower Shop Costs Summary - Official Events sheet (Exhibit 705-1) after every reimbursable event, noting the following information:
  - ° Event name
  - ° Event Date
  - ° Arrangement description
  - ° Number of arrangements
  - ° Total direct costs
  - ° Miscellaneous supplies (e.g., ribbon, special materials for containers) with brief descriptions
  - ° Total miscellaneous direct costs
  - ° Total reimbursable costs
3. Forwards the Flower Shop Costs Summary - Official Events sheet to the Chief Accountant as soon as possible after each event for billing purposes.

#### Chief Accountant

1. Receives the summary sheet from the Flower Shop after each event and follows standard procedures outlined in FOOD AND BEVERAGE MANAGEMENT Sections 545 and 550, Official Entertainment Charges and Reimbursable Event Billing.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
705	STANDARD COSTING		2 of 2

Chief Florist

1. Attach a copy of any invoices related to the miscellaneous direct costs for materials.
2. Forwards invoices for all material costs to Chief Accountant at month's end.

Chief Accountant

1. Receives invoices from Flower Shop and statements from vendors and follows standard procedures outlined in FINANCIAL MANAGEMENT Section 1020, Accounts Payable Processing.

WHITE HOUSE RESIDENCE  
FLOWER SHOP COSTS SUMMARY-OFFICIAL EVENTS

Event: \_\_\_\_\_

Date: \_\_\_\_\_

Arrangement

<u>Description</u>	<u>Number</u>	<u>Direct Cost</u>
_____		
_____		
_____	_____	\$ _____
_____		
_____		
_____	_____	\$ _____
_____		
_____		
_____	_____	\$ _____

Total Costs: \$ \_\_\_\_\_

Miscellaneous Supplies

_____	\$ _____
_____	\$ _____
_____	\$ _____

Total Misc. Dir. Costs: \$ \_\_\_\_\_

TOTAL REIMBURSABLE COSTS: \$ \_\_\_\_\_

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
710	SPECIAL ARRANGEMENTS CALENDAR		1 of 2

### Purpose

- ° To facilitate and illustrate the scheduling of volunteer, part-time and staff labor.
- ° To ensure arrangements are prepared and delivered on time.

### Procedures

- |                       |   |
|-----------------------|---|
| Flower Shop Personnel | <ol style="list-style-type: none"> <li>1. Maintain a large wall (or desk top) calendar that contains any pertinent preplanning and scheduling information such as the following: <ul style="list-style-type: none"> <li>° event name/type/time/location</li> <li>° arrangement type(s) and number(s)</li> <li>° arrangement destination</li> <li>° delivery method</li> <li>° staffing requirements (volunteer part-time help)</li> <li>° staff vacations</li> <li>° Social Office arrangement sample deadlines</li> <li>° access times to the First Family's quarters</li> </ul> </li> </ol> |
| Chief Florist         | <ol style="list-style-type: none"> <li>1. Gathers calendar information from the Usher at weekly staff meetings, the Social Office, and any other staff offices placing floral arrangement orders (e.g., Military Office, First Lady's Office).</li> <li>2. Contacts the Usher's Office daily regarding any new event information that might affect the workload, including information on special events which are tentatively scheduled.</li> </ol>  |
| The Usher's Office    | <ol style="list-style-type: none"> <li>1. Notifies the Flower Shop of any event information changes and also advises them on when they may have access to the First Family's quarters in order to change flower arrangements.</li> </ol>  |

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
710	SPECIAL ARRANGEMENTS CALENDAR		2 of 2

The Social Office

1. Contacts the Flower Shop as early as possible regarding special arrangement sample requests before each event.

800 CURATORIAL  
ADMINISTRATION



SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
805	CURATOR PROJECT PLANNING		1 of 1

### Purpose

- ° To ensure short- and long-term project priorities and objectives are established by appropriate levels of management.
- ° To identify appropriate staffing (curatorial staff versus interns) for each project undertaken.
- ° To make sure each staff member knows what projects are being worked on.

### Procedures

- ° The Curatorial Staff will maintain a calendar listing all short-term and some long-term projects along with projected completion dates. This calendar will be reviewed by the Assistant Usher assigned to oversee the activities of the Curator's Office. The Chief Usher will also have access to the calendar at any time and will help to set priorities by alerting the staff about projects of particular interest to the First Lady.
- ° The Curator's Office will provide the Usher's Office with a project summary at the end of each month outlining the following:
  - major projects completed
  - work scheduled but not completed
  - major projects planned for the next month
  - special problems
- ° The staff will also maintain a long-term project planning list which will be available for review by the Usher's Office (see Exhibit 805-1). The staff will turn to this list when projects are being scheduled on the calendar and when time becomes available to work on long-term projects.
- ° The calendar and the project list will be updated whenever new or revised information becomes available.
- ° The Curator will be consulted on project planning as needed, but will always have the authority to revise any priorities set down by the staff on the calendar, the project planning list and the Curator's Project Summary.

Office of the Curator

Long-Term Project Planning/Priority List

1. Catalogue White House furnishings and art acquired in recent years\*
2. Arrange for photographing of objects\*
3. Organize fabric/textile/upholstery files by room and object\*
4. Systematize and improve Archives storage\*
5. Update room guides
6. Catalogue vermeil collection\*
7. Rearrange room photograph files and store properly\*

Other Projects

1. Reorganize and type supplemental list of magazine articles acquired in recent years\*
2. Complete china inventory and do complete inventory on all silver and flatware collection
3. Search National Archives and Library of Congress for photographs of White House rooms not currently in files\*
4. Locate photographs of early 20th century offices of Presidents not in files\*
5. Complete creation of room journals for detailed recording of changes and dates
6. Create extensive file on cabinet makers whose works are in the collection\*
7. Prepare a brochure on the china room collection\*

\*These are projects which are suitable for intern assistance with staff supervision.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
810	RECORDS AND INVENTORY MANAGEMENT		1 of 1

### Purpose

- ° To improve the method of cross-referencing catalog data so that specific categories of information can be retrieved much more swiftly.
- ° To facilitate the annual inventory process.
- ° To standardize object descriptions with the N.P.S.
- ° To increase the availability of records and object data at the Curator's Office and the warehouse by developing a means of easily transferring information between the two offices.

### Procedures

- ° Procedures for this area will be developed to complement the implementation of a data processing system.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
815	PUBLIC TOUR SUPPORT AND EVALUATION		1 of 1

### Purpose

- ° To eliminate any dissemination of misinformation to the public.
- ° To ensure adequate training for public tour guides.
- ° To provide feedback to the Visitors Office on the quality of the tour presentations.

### Procedures

- ° A member of the Curator's Office will conduct orientation tours for new officers whenever requested to do so by the Visitors Office.
- ° The Curator's Office will provide the Visitors Office with memoranda noting any object location changes or new objects in the public tour areas. Copies of the memos will be sent to the Uniformed Division's tour office.
- ° A member of the Curator's Office will meet periodically with the tour officers for question and answer sessions. The Director of the Visitors Office will suggest when these sessions should be conducted.
- ° Through written notices, the Curator's Office will inform the Visitors Office of the availability of object background information for use by the tour officers.
- ° The Curator's Office will coordinate its public tour evaluation effort with the Visitors Office. The staff will conduct periodic, informal tour checks and will inform the Director of the Visitors Office about any incorrect information being disseminated by tour officers. The curatorial staff will note their evaluation remarks in memoranda, retaining copies in their files for future reference. The Director of the Visitors Office will determine the frequency of public tour evaluations.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
820	CORRESPONDENCE CONTROL		1 of 1

### Purpose

- ° To ensure that correspondence practices in the Curator's Office are consistent with White House Office policies and procedures for handling Presidential mail.
- ° To utilize standardized interim responses when appropriate for heavy research inquiries.

### Procedures

- ° The Curator's Office will be on the distribution list for memoranda regarding new or changing White House Office policies and procedures affecting replies to Presidential mail.
- ° The staff will send out interim responses (see Exhibit 820-1) at their own discretion. Since the number of outgoing interims will be few, the standardized language will not be pre-printed or stored on tape; rather, the staff member will keep the language on file and turn to it when needed.

DRAFT - Interim Acknowledgements for Curator's Office

1) We are in receipt of your letter of \_\_\_\_\_  
requesting information about \_\_\_\_\_.

Our responses are sometimes delayed by our efforts to give appropriate attention to every inquiry. We wish, however, to acknowledge receipt of your letter and assure you that our reply will be forthcoming.

With best wishes,

2) We are in receipt of your letter of \_\_\_\_\_  
requesting information about \_\_\_\_\_.

We will be happy to compile the information which you have requested, but the process may take some time to complete. We wish, therefore, to apprise you of this fact, acknowledge receipt of your inquiry, and assure you that our reply will be forthcoming.

With best wishes,

Office of the Curator - Interim Response Draft

Dear Mr. Smith:

Thank you for your letter of May 1 regarding objects purchased by Mrs. Abraham Lincoln for the White House and her refurbishing efforts in the 1860's.

Photographs and information on objects from the Lincoln administration which have remained in the White House to the present day are available and will be sent to you. In addition, there are vouchers from that period listing and describing the work executed under the direction of Mrs. Lincoln. As soon as this material can be compiled and copied it will be forwarded to you.

With appreciation for your interest in the White House,

Office of the Curator - Interim Response Draft

Dear Mrs. Ring:

Per our conversation of April 12, we are in the process of compiling the information you requested concerning needlework in the White House collection.

There may be a slight delay in forwarding this material to you. Many of the objects presently hang in the private quarters of the White House and it may be some time before we have an opportunity to remove them to be examined and photographed.

Thank you for your interest in the White House collection and please be assured that the information you requested will be forthcoming.





SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
905	EMPLOYEE EVALUATION AND DEVELOPMENT		1 of 3

### Purpose

- ° To initiate annual personnel evaluations for all employees.
- ° To provide staff members with feedback on their performance.
- ° To hold management more responsible for career development.
- ° To discover opportunities for cross training.
- ° To evaluate the need for management training for supervisors.
- ° To contribute to high morale through employee/management communications.

### Procedures

#### EVALUATION PLANNING

Assistant to the  
Chief Usher

1. Ensures that job performance evaluations are scheduled prior to annual pay increases.

#### STAFF EVALUATIONS

Assistant Ushers

1. Prepare standardized personnel counseling forms (Exhibit 905-1) on employees in their respective management areas.
2. Obtain input for forms from cost center supervisors and review final forms with them.
3. Notify the Chief Usher of any serious personnel problems and follow his direction.

Assistant Ushers and  
Cost Center  
Supervisors

4. Review the evaluation forms with employees on an individual basis and conduct any necessary counseling.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
905	EMPLOYEE EVALUATION AND DEVELOPMENT		2 of 3

### SUPERVISOR EVALUATIONS

- |                                      |  |
|--------------------------------------|--|
| Assistant Ushers and the Chief Usher | 1. Prepare personnel counseling forms on Cost Center Supervisors.                |
| Chief Usher                          | 1. Reviews evaluation forms with Cost Center Supervisors on an individual basis. |

### USHER'S OFFICE EVALUATIONS

- |             |   |
|-------------|---|
| Chief Usher | 1. Evaluates job performance of Assistant Ushers and the Assistant to the Chief Usher and discusses results with them individually. |
|-------------|---|

### EVALUATION ANALYSIS AND FOLLOW-UP

- |   |   |
|---|---|
| Assistant to the Chief Usher and Assistant Ushers | 1. After all forms and counseling sessions are completed, look for common opportunities for improvement among all employees.<br><br>2. Identify possibilities for cross training.<br><br>3. Analyze attrition outlook and identify possibilities for training replacement and backup personnel.<br><br>4. Discuss personnel career development and other personnel recommendations with Cost Center Supervisors when necessary. |
| Assistant to the Chief Usher                      | 1. Submits recommendations regarding personnel to Chief Usher.  |
| Chief Usher                                       | 1. Approves or disapproves personnel recommendations and discusses decisions with Assistant to the Chief Usher, noting any plans for action.  |

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
905	EMPLOYEE EVALUATION AND DEVELOPMENT		3 of 3

Assistant to the  
Chief Usher

1. Discusses approved personnel plans with the Assistant Ushers and together they work on details and implement procedures.

OTHER PROCEDURES

All Management  
Personnel

1. Write memoranda to personnel file outlining employee's performance if employee actions prompt spontaneous evaluations at times other than the annual evaluation period.

# EXECUTIVE RESIDENCE PERSONNEL PERFORMANCE EVALUATION AND COUNSELING

Name \_\_\_\_\_ Social Security # \_\_\_\_\_  
 Salary \_\_\_\_\_ LPI \_\_\_\_\_ EOD \_\_\_\_\_ Position \_\_\_\_\_  
 Number of employees supervised \_\_\_\_\_ and for how long? \_\_\_\_\_  
 Performance rating for the period \_\_\_\_\_ till \_\_\_\_\_

**PERFORMANCE EVALUATION** – Check the appropriate box for each item. If any box other than "often" is checked be sure to explain why in the space provided for comments.

BASIC SKILLS	NO BASIS	SELDOM	SOMETIMES	OFTEN	ALWAYS
• Meets proficiency requirements for basic skills e.g., clerical, mechanical, technical, etc.					
• Possesses knowledge of procedures related to the job					
• Produces high quality work					
• Performs full day's work					
• Adapts to unique or unusual requirements of the job; develops workable solutions					

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

PROFESSIONAL AND PERSONAL QUALIFICATIONS	NO BASIS	SELDOM	SOMETIMES	OFTEN	ALWAYS
• Motivates self; uses initiative					
• Uses judgment and common sense					
• Performs well under pressure					
• Carries out assignments					
• Works as a team member					
• Maintains good attitude; cooperates					
• Communicates with co-workers effectively; uses tact					
• Arrives at work regularly and on time					
• Presents a neat, well-groomed appearance					

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

SUPERVISORY SKILLS (fill out only if employee supervises)	NO BASIS	SELDOM	SOMETIMES	OFTEN	ALWAYS
• Motivates subordinates; leads, trains, coaches					
• Delegates; properly distributes work					
• Follows up on delegated tasks to assure timely completion					
• Considers facts before acting; makes sound decisions					

Comments: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

### OVERALL EVALUATION OF PERFORMANCE

Inadequate ☐      Below Average ☐      Average ☐      Above Average ☐      Exemplary ☐

### STAFF DEVELOPMENT AND POSSIBLE PERSONNEL ACTIONS

Desirable education and training (Indicate nature and timing) \_\_\_\_\_

\_\_\_\_\_

Cross-training (nature and timing) \_\_\_\_\_

\_\_\_\_\_

Employee's career plans (if known) \_\_\_\_\_

\_\_\_\_\_

Other \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Rated by \_\_\_\_\_ Date \_\_\_\_\_      Rating Reviewed By \_\_\_\_\_ Date \_\_\_\_\_

Rated Employee (Sign to confirm that you have read the completed form. This does not signify that you concur with the assessment of your performance.)

EMPLOYEE COMMENTS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
910	PERSONNEL RECORDS		1 of 1

### Purpose

- ° To ensure sufficient records are maintained on personnel for their career development and recommendation purposes.

### Procedures

Assistant to the  
Chief Usher

1. Ensures that a personnel folder is maintained on each of the Residence staff and that the following information is a part of that folder:
  - ° original clearance request materials
  - ° any correspondence between the Chief Usher and the employee as an applicant (resumes, reference letters)
  - ° all annual evaluation forms and any other commentary memoranda regarding job performance
  - ° all administrative paperwork regarding any payroll or job title changes or any other job status revisions
  - ° retirement data
  - ° letters of commendation or recommendation
2. This procedure fulfills the White House Residence's specific requirements for documentation. The National Park Service - National Capital Region also maintains administrative records on Residence employees.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
915	VOLUNTEER AND TEMPORARY EMPLOYEE ADMINISTRATION		1 of 2

### Purpose

- ° To ensure documentation of all volunteer and temporary help time and attendance.
- ° To ensure that supervisors are using volunteers and temporary employees appropriately.

### Procedures

Cost Center  
Supervisors

1. Make an entry on Volunteer Time/Attendance Log Sheet (Exhibit 915-1) whenever volunteers are used in their shops.
2. Submit any used Volunteer Time/Attendance Log Sheets to the Chief Accountant at month's end.

Chief Accountant

1. Receives Volunteer Time/Attendance Log Sheets and enters in file of same name.

Cost Center  
Supervisors

1. Follow standard procedures outlined in FINANCIAL MANAGEMENT Section 1030, Payroll, for documenting time and attendance for part-time or temporary employees.

Assistant Ushers

1. Review payroll data (xerox copies of Time cards and payroll statements by pay period) maintained in file folders in the Chief Accountant's Office (see FINANCIAL MANAGEMENT Section 1030, Payroll Review Procedures) whenever there is a need to analyze the cost/effectiveness of buying part-time help during any pay period.
2. Review Volunteer Time/Attendance Log Sheets whenever there is a need to know how many volunteers are being utilized for any given period/purpose.



SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
915	VOLUNTEER AND TEMPORARY EMPLOYEE ADMINISTRATION		2 of 2

Assistant Ushers  
(con't)

3. Assist Cost Center Supervisors with planning and coordinating use of volunteer and temporary help by anticipating staffing needs based on preplanning and scheduling information and by discussing those anticipated needs with the Assistant to the Chief Usher and ultimately with the Chief Usher.

Chief Usher

1. Gives prior approval or disapproval for use of volunteers and temporary employees.

Cost Center: \_\_\_\_\_ Month: \_\_\_\_\_

[illegible]

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
920	PERMANENT PERSONNEL ACTIONS		1 of 1

### Purpose

- ° To ensure that the Residence Management Committee is kept up-to-date on current staffing levels and any major, anticipated personnel changes.
- ° To inform the Residence Management Committee of processes used to hire replacement or additional staff.

### Procedures

#### The Chief Usher

1. Keeps the Residence Management Committee posted on all permanent personnel actions (e.g., new hires, retirements, resignations).
2. Notifies the Committee of any need for additional personnel.
3. Briefs the Committee on recruitment procedures followed, including who on the Residence Staff will interview prospective employees.
4. Outlines the selection process for the Committee.
5. Can fire anyone on the Residence Staff without first notifying the Residence Management Committee as long as circumstances are such that he must act without delay.
6. Advises the Committee of all intended terminations in advance whenever possible.



SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1005	BUDGETING		1 of 4

### Purpose

- ° To fulfill management objectives while funding activities on the most cost effective basis.

### Procedures

- ° The planning and budget requirements of the Executive Residence are key elements to the success of White House operations. Generally, the costs of maintaining the White House are reasonably predictable. Four primary factors impact the budget:
  - Personnel;
  - Official entertainment;
  - Household operations;
  - Furnishings and acquisitions.
- ° The budgeting procedures in this Section and their related worksheets are designed to focus on key variable factors for which explicit estimating assumptions must be made. Organizationally, the procedures incorporate both top-down and bottom-up approaches to budgeting.
- ° Special emphasis is placed upon annual budget decisions in the context of longer range plans for major maintenance and preservation projects. Staffing and similar shorter-run projections are often related to the anticipated pace of official events. Planning for these is described in Section 1035, "Events-Budgeted Versus Actual Costs."

### Organizational Assignments

- ° Chief Usher-responsible for implementing the budgeting process and justifying final budget recommendations.
- ° Assistant to the Chief Usher-supervises day-to-day budgeting tasks; assures preparation of all budget documents; has direct responsibility for food and beverage budgets; works closely with social secretary on official entertainment budget (Section 1035); serves as liaison with National Park Service budget officers and designees of the Special Assistant to the President-Administration.
- ° Assistant Ushers-work closely with assigned cost center supervisors, developing budget assumptions, plans and options for their assigned areas.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1005	BUDGETING		2 of 4

- National Park Service-provides technical guidance and support; makes formal submission to OMB; prepares and submits testimony to Congressional Committees.
- Special Assistant to the President-Administration-serves as President's designee for final review of budget plans and submissions, obtaining Presidential guidance as required.

#### Budget Cycle and Timetable

- The overall budget development timetable for the Executive Residence follows schedules promulgated annually by OMB, the White House Office and the National Park Service. Using Fiscal Year 1980 as an example, the following general timetable applies:

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1005	BUDGETING		3 of 4

ILLUSTRATIVE FY 1980 BUDGET TIMETABLE

1. April, May 1978                      Residence staff reviews current operations; identifying and analyzing budget issues.
2. June, 1978                              OMB issues technical instructions and conveys President's decisions on Government-wide policies and assumptions.
3. July, September  
1978                                      Residence Management develops and complies detailed budget estimates.
4. September, November  
1978                                      Residence Management submits formal budget; OMB reviews budget and consults with Management.
5. December, 1978                      President's budget decision.
6. January, 1979                          President's budget submission.
7. Summer, 1979                          Congressional authorization/  
appropriation.
8. October, 1979                          Begin FY 1980 with new budget.

As shown in Step #2 above, specific technical and timing instructions may be expected each June. As soon as these are available, the Assistant to the Chief Usher will consult with the National Park Service, the designee of the Special Assistant to the President-Administration and, as required, the appropriate OMB budget examiner, to develop a budget development and review schedule. Exhibit 1005-1 is a description of the work steps and key meetings that should be included in the Residence's budget development process.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1005	BUDGETING		4 of 4

### Key Variables for Budgeting

- ° Exhibit 1005-5 presents a matrix of illustrative key variables that should be considered in the development of budget issues and estimates. This matrix is illustrative and intended to suggest other items for management's consideration. It provides a reasonable starting point for budget development in the early years after this procedure is implemented.

### Budget Documentation

- ° In addition to the forms prescribed by OMB, the following worksheets will be used for budget development:

Exhibit 1005-2	Budget Development Work Sheet
Exhibit 1005-3	Executive Residence Long Range Plan
Exhibit 1005-4	Budget Issue Work Sheet



# Residence Budget Development Process

<u>Time Frame</u>		<u>Responsibility</u>	<u>Work Step</u>	<u>Key Meeting</u>
<u>Begin</u>	<u>Complete</u>			
April	May	Assistant to the Chief Usher	<ol style="list-style-type: none"> <li>1. Set up budget development work sheets (Exhibit 1005-2) for each cost center and distribute to Assistant Ushers.</li> <li>2. Update long-range plan (Exhibit 1005-3) for known changes in assumptions and distribute to Chief Usher and Assistant Ushers.</li> <li>3. Identify potential budget issues (Exhibit 1005-4) for Residence Management Committee's Spring Review Meeting.</li> <li>4. Prepare agenda for Chief Usher's initial budget planning meeting.</li> <li>5. Prepare preliminary estimates for assigned cost centers on budget development worksheets.</li> </ol>	
		Assistant Ushers		

<u>Time Frame</u>		<u>Responsibility</u>	<u>Work Step</u>	<u>Key Meeting</u>
<u>Begin</u>	<u>Complete</u>			
May	June	Chief Usher	6. Mark up long range plans to reflect proposed projects and investments for assigned area.	
			7. Identify potential budget issues for spring Review Meeting.	
		Assistant to the Chief Usher	8. Convene initial budget planning meeting to cover: Preliminary estimates Long Range Plan Changes Potential Budget Issues Issue appropriate instructions.	Chief Ushers Initial Budget Planning Meeting (Chief Usher, Assistant to Chief Usher, Assistant Ushers)
			9. Follow up on Chief Usher's decisions and assemble budget review materials for Spring Review Meeting with Residence's Management Committee.	
		Chief Usher	10. Convene Spring Review to cover: Preliminary estimates Long Range Plans Proposed Budget Issues Determine which issues require further study; where alternatives must be developed.	Spring Review Meeting (Management Committee, Chief Usher, Assistant to Chief Usher)

<u>Time Frame</u>		<u>Responsibility</u>	<u>Work Step</u>	<u>Key Meeting</u>
<u>Begin</u>	<u>Complete</u>			
		Assistant to the Chief Usher	11. Follow up on Spring Review Meeting decisions; develop specific schedule for completion of budget analysis work products (memos, work sheets, etc.) and obtain Chief Usher's approval.	
July	August	Assistant Ushers	12. Perform required budget analysis tasks as approved by Chief Usher; submit work products to the Assistant to the Chief Usher.	
Sept.	Nov.	Assistant to the Chief Usher	13. Assemble final budget review package including options for areas designated at the Spring Review Meeting; prepare draft final budget materials for review by Chief Usher.	
		Chief Usher	14. Convene Draft Budget Meeting to review all budget materials, determine which materials require additional work.	Draft Budget Meeting (Chief Usher, Assistant to Chief Usher, Assistant Ushers)
		Assistant to the Chief Usher	15. Follow up on Chief Usher's decisions and prepare final draft budget package.	Fall Review Meeting (Management Committee, Chief Usher, Assistant to Chief Usher)
		Chief Usher	16. Convene Fall Review Meeting with Management Committee for presentation of final draft budget; obtain final decision for budget submission through National Park Service to OMB.	

Budget Development Work Sheet

<u>Cost Center/Object Class</u>	<u>Current Year</u>		<u>Next Year</u>		<u>Budget Year</u>	<u>Comment</u>
	<u>Budget</u>	<u>Projected Actual</u>	<u>Budget</u>	<u>Projected Actual</u>	<u>Budget</u>	

Work Sheet Requirements

-For Each Cost Center

- Summary sheet for entire year
- Monthly sheets for each month

-For Each Appropriation

- Summary By Cost Center
- Summary By Object Class
- Monthly By Cost Center
- Monthly By Object Class

Executive Residence Long Range Plan

Projected Outlays

<u>Project/Activity</u>	<u>Current Year</u>	<u>Next Year</u>	<u>Budget Year</u>	<u>BY+1</u>	<u>BY+2</u>	<u>BY+3</u>	<u>BY+4</u>
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Budget Issue Work Sheet

Issue:

Background/Scope:

Preliminary Options for Level of Funding:

Analysis Approach To Evaluate Options:

Preliminary Recommendation:

Illustrative Key Variables For Budget Development

Cost Center/Object Class

Estimating Factors Other Than Past Actual Data

All Cost Centers

Pay and Benefits

Projected promotions; retirements/replacements; rate increases; projected part-time help for special projects; projected overlap for on the job training for new employees

Usher's Office

Electricity/Gas

Public utility projections; usage variances based on different pace of events

Other Services

Special projects planned that may require contractor support; maintenance contracts associated with office equipment

Equipment

Replacements; new acquisitions

Furniture Cleaning  
and Repairs

Backlogged refurbishing tasks; cyclical tasks based on projected pace of activity

Acquisitions

High priority acquisition targets (by type of item) needed to enhance the collection

Flower Shop

Projected pace of reimbursable and non-reimbursable activity  
Industry projections for cost of materials  
Operational problems/success in the use of supplemental volunteers

Housekeeping

Projected linen and equipment replacements and new acquisitions  
Pace of official events and related need for part-time assistance (reimbursable and non-reimbursable)

Food and Beverage

Industry projections for food costs (non-reimbursable events and staff kitchen)  
Pace of official events  
Equipment, glassware and tableware replacements and new acquisitions

Operations

Equipment replacements and new acquisitions  
Pace of official events

Maintenance/  
Engineering

Equipment replacements and new acquisitions  
Industry projections on cost of materials  
Major projects in long range plan  
On-duty staff scheduling options  
Planned contractor and other agency support for large projects and continuing repairs



SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1010	CHART OF ACCOUNTS		1 of 1

### Purpose

- ° To properly identify, organize and relate financial accounts as they affect White House operations.
- ° To provide sufficient account flexibility to accommodate changes without major overhaul of the Chart of Accounts.
- ° To support effective planning, control and reporting of costs by Cost Center and Expense Category.

### Procedures

- ° The Assistant to the Chief Usher controls the implementation and maintenance of the Chart of Accounts. Changes to the Chart of Accounts must be approved by the Chief Usher and the Director of White House Operations. In addition, maintenance of the accounts and all changes must be coordinated with the Accounting Office of the National Park Service, National Capital Region.
- ° Exhibit 1010-1 presents the Chart of Accounts effective October 1, 1978.

EXECUTIVE RESIDENCE  
CHART OF ACCOUNTS

3933 Executive Residence

3934 Usher's Office

- 1101 Regular Pay Permanent
- 1103 Regular Pay Other
- 1105 Premium Pay
- 1106 Official Events Pay
- 1200 Personnel Benefits
- 2100 Travel and Transportation
- 2301 Electricity
- 2304 Natural Gas
- 2305 Telephone
- 2501 Laundry and Dry Cleaning
- 2502 Elevator Maintenance
- 2503 Furnishings - Cleaning
- 2504 Furnishings - Repair
- 2506 Other
- 2604 Uniforms
- 2625 Other Supplies
- 3101 Acquisition - Furnishings
- 3102 Acquisition - Equipment
- 3103 Acquisition - Other

3937 Flower Shop

- 1101 Regular Pay Premium
- 1105 Premium Pay
- 1106 Official Events Pay
- 1200 Personnel Benefits
- 2608 Flowers
- 2625 Other Supplies

3938 Housekeeping

- 1101 Regular Pay Permanent
- 1105 Premium Pay
- 1106 Official Events Pay
- 1200 Personnel Benefits
- 2601 Cleaning Supplies
- 2602 Paper Goods
- 2603 Glassware
- 2604 Uniforms
- 2606 Linens
- 2607 Other Household
- 2625 Other Supplies

3939 Food and Beverage

- 1101 Regular Pay Permanent
- 1103 Regular Pay Other

- 1105 Premium Pay
- 1106 Official Events Pay
- 1200 Personnel Benefits
- 2505 Rentals
- 2602 Paper Goods
- 2603 Glassware
- 2604 Uniforms
- 2605 Serving Dishes
- 2620 Inventory
- 2621 Staff
- 2624 Inventory Adjustment
- 2625 Other Supplies

3940 Operations

- 1101 Regular Pay Permanent
- 1105 Premium Pay
- 1106 Official Events Pay
- 1200 Personnel Benefits
- 2614 Equipment Repair
- 2625 Other Supplies

3943 Carpentry and Paint Shop

- 1101 Regular Pay Permanent
- 1105 Premium Pay
- 1106 Official Events Pay
- 1200 Personnel Benefits
- 2611 Paint Supplies
- 2612 Carpenter Supplies
- 2614 Equipment Repair
- 2625 Other Supplies

3944 Engineers and Plumbers

- 1101 Regular Pay Permanent
- 1105 Premium Pay
- 1106 Official Events Pay
- 1200 Personnel Benefits
- 2610 Air Handling
- 2613 Plumbing Supplies
- 2614 Equipment Repair
- 2625 Other Supplies

3945 Electric Shop

- 1101 Regular Pay Permanent
- 1105 Premium Pay
- 1106 Official Events Pay
- 1200 Personnel Benefits
- 2609 Electrical Supplies
- 2625 Other Supplies

## 3947 Events - Non-Reimbursable

- 1106 Official Events Pay
- 2401 Calligrapher Supplies
- 2402 Printing
- 2501 Laundry and Cleaning
- 2505 Rentals
- 2622 Official Events Food
- 2623 Official Events Beverage
- 2506 Other
- 2621 Staff - Food and Beverage

## 3948 Events - Reimbursable

- 1106 Official Events Pay
- 2302 Electricity - GSA
- 2303 Electricity - WHCA
- 2401 Calligrapher Supplies
- 2402 Printing
- 2501 Laundry and Cleaning
- 2505 Rentals
- 2506 Other
- 2608 Flowers
- 2621 Staff - Food and Beverage
- 2622 Official Events Food
- 2623 Official Events Beverage
- 2626 Food and Beverage Other

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1015	PURCHASING		1 of 3

### Purpose

- ° To provide adequate control over purchases for the Executive Residence.
- ° To define the flow of Purchase Orders and their processing.

Procedures for this Section consider purchases for amounts

-- less than \$200.00

-- equal to or greater than \$200.00

### Procedures

#### PROCEDURES FOR PURCHASES LESS THAN \$200.00

Residence Staff  
Member

1. Request purchase through Cost Center Supervisor.

Cost Center  
Supervisor

1. Place order for purchase through the appropriate vendor either by:
  - a. Telephoning vendor
  - b. Going to vendor
  - c. Writing vendor

2. Arrange for pick-up of articles purchased.

Residence Staff  
Member

1. Pick up purchased goods.
2. Obtain invoice from the vendor upon receipt of goods.
3. Initial and date the invoice as proof that goods were received and were in good condition.
4. Give invoice to Chief Accountant.

Chief Accountant

1. Follow PROCEDURES FOR ACCOUNTS PAYABLE.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1015	PURCHASING		2 of 3

PROCEDURES FOR PURCHASES EQUAL TO OR GREATER THAN \$200.00

Cost Center  
Supervisor

1. Request Purchase Order preparation from the Chief Accountant.

Chief Accountant

1. Type out Purchase Order with the following information: (Exhibit 1015-1)

- a. Cost Center Supervisor
- b. Date of Purchase Order
- c. Vendor name and address
- d. Description of articles or services to be purchased
- e. Quantity
- f. Unit price
- g. Total amount

Assistant to the  
Chief Usher

1. Receive Purchase Order from the Chief Accountant.
2. Check Purchase Order against the National Park Service-Cost Account Summary Report for information as to the availability of funds.
3. Sign Purchase Order on line marked "Issued by:".

Chief Usher

1. Review and approve Purchase Order by signing on the line marked "Approved by:".

Chief Accountant

1. Issue Purchase Order using the next free sequential number as listed in the Purchase Order Log. (Exhibit 1015-2).

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1015	PURCHASING		3 of 3

Chief Accountant  
(con't)

2. Enter the following information in the Purchase Order Log: (Exhibit 1015-2)
  - a. Purchase Order Number
  - b. Date
  - c. Vendor
  - d. Amount
  - e. Cost Center requesting purchase
3. Send white copy of Purchase Order to vendor or give white copy to a staff member to handcarry to vendor.
4. Place the appropriate accounting codes on the remaining copies of the Purchase Order using the Chart of Accounts as follows:
  - a. Purchase is not reimbursable:  
e.g.,
 

Operations	Supplies
3940	2625
Cost Center No.	Expense Category
  - b. Purchase is for an Official Event-Reimbursable: e.g.,
 

White House Reimb.	Miscellaneous
3948	2601
Cost Center No.	Expense Category
5. Send blue copy of Purchase Order to National Park Service-National Capital Region Accounting Office for processing.
6. Maintain yellow and pink copies of the Purchase Order in an "Open Purchase Order File".

*Executive Mansion and Grounds - The White House*  
**PURCHASE ORDER**

No. \_\_\_\_\_

To: \_\_\_\_\_  
\_\_\_\_\_

Washington, D.C.

Date: \_\_\_\_\_

Articles or services to be furnished The White House	Quan.	Unit	Unit Price	Amount
Invoice in duplicate should be forwarded to The White House	Issued by: _____		Total	
	Approved by: _____		Appropriation	
			Operating Special	<input type="checkbox"/> <input type="checkbox"/>



EXECUTIVE RESIDENCE  
PURCHASE ORDER LOG

P.O. COST VENDOR  
NUMBER CENTER

P.O.  
DATE

P.O.  
AMOUNT

INVOICE  
AMOUNT

DATE  
PAYMENT  
APPROVED

--	--	--	--	--	--	--

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1020	ACCOUNTS PAYABLE PROCESSING		1 of 6

### Purpose

- ° To provide for adequate control over all vendor invoices.
- ° To ensure that invoices are charged to proper Cost Centers and Expense Categories.
- ° To provide reporting of undelivered purchase orders.

Timetable for these procedures is as follows:

- ° Chief Accountant performs appropriate procedures as invoices and statements are received.
- ° Assistant to the Chief Usher and the Chief Usher review and approve invoices and statements for payment weekly.

### Procedures

#### ACCOUNTS PAYABLE PROCESSING IF THERE IS A PURCHASE ORDER

- |                  |   |
|------------------|---|
| Chief Accountant | <ol style="list-style-type: none"> <li>1. Receive invoice from vendor.</li> <li>2. Check with Cost Center Supervisor that goods were received in good condition.</li> <li>3. Ask Cost Center Supervisor to sign invoice as his acknowledgment that goods were received.</li> <li>4. Check accuracy of dollars on the invoice.</li> <li>5. Calculate discount if appropriate.</li> <li>6. Place the appropriate accounting codes on the invoice using the Chart of Accounts as follows: (Exhibit 1020-1)               <ol style="list-style-type: none"> <li>a. If the invoice is for an Official Event-Reimbursable --                   <ol style="list-style-type: none"> <li>(1) Enter the following information onto the Official Events-Miscellaneous and Rental Costs form: (Exhibit 545-3)                       <ol style="list-style-type: none"> <li>(a) Event</li> <li>(b) Date held</li> </ol> </li> </ol> </li> </ol> </li> </ol> |
|------------------|---|

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1020	ACCOUNTS PAYABLE PROCESSING		2 of 6

Chief Accountant  
(con't)

- (c) Description of Expense
- (d) Unit cost
- (e) Total cost

(2) Write the appropriate accounting codes on the invoice as follows, e.g.:

Events Reimbursable	Printing
3948	2402
Cost Center Number	Expense Category

- b. If the invoice is not reimbursable --
- (1) Enter the appropriate accounting codes, e.g.:

Operations	Supplies
3940	2625
Cost Center No.	Expense Category

- 7. Attach original invoice to yellow copy of the Purchase Order which is pulled from the "Open Purchase Order File".

Chief Usher

- 1. Review and approve invoice for payment by signing and dating invoice.

Chief Accountant

- 1. Record the date of approval for payment by the Chief Usher in the Purchase Order Log.
- 2. Attach the pink copy of the Purchase Order to a xeroxed copy or a second copy of the invoice.
- 3. File this pink copy with its attached copy of the vendor invoice in a "Vendor Invoice File".
- 4. Send approved yellow copy of Purchase Order and the original invoice to the National Park Service-National Capital Region Accounting Office for processing.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1020	ACCOUNTS PAYABLE PROCESSING		3 of 6

Assistant to the  
Chief Usher

1. Receive the "Undelivered Orders Report" from the National Park Service-National Capital Region monthly.
2. Compare the orders listed as undelivered to the pink and yellow copies of the purchase orders filed in the "Open Purchase Order File".
3. Reconcile differences with the National Park Service-National Capital Region Accounting Office and determine status of invoice processing.

ACCOUNTS PAYABLE IF THERE IS NO PURCHASE ORDER  
AND THE INVOICE IS FOR FOOD, BEVERAGE AND  
SUPPLIES RECEIVED THROUGH THE CENTRAL STOREROOM

Chief Accountant

1. Receive posted priced invoices from the Storekeepers initialled and dated to show items were received and posted.
2. Receive month-end statements from each vendor and White House Mess.
3. Resolve any discrepancies with vendors after comparing invoices received throughout the month to month-end statements.
4. Place the appropriate accounting information on the month-end statements using the Chart of Accounts as follows:

a.	Food and Beverage	Inventory
	3939	2620
	Cost Center	Exp. Category
b.	Supplies and Miscellaneous items, e.g.:	
	Housekeeping	Cleaning Supplies
	3938	2601
	Cost Center	Expense Category

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1020	ACCOUNTS PAYABLE PROCESSING		4 of 6

Chief Accountant  
(con't)

5. Initial and date month-end statement as acknowledgment that statement is correct.
6. Xerox a copy of month-end statement.
7. Attach xerox copy to monthly invoices received from that vendor.
8. File xerox copy of statement with attached invoices in the alphabetically organized "Vendor Invoice File".
9. Type a list of all month-end statements being sent for payment as follows:
  - a. Name of vendor
  - b. Total amount
  - c. Grand total
  - d. Period covered
10. Forward month-end statements and typed list to the Assistant to the Chief Usher.

Assistant to the  
Chief Usher

1. Receive month-end statements and typed list from the Chief Accountant.
2. Check grand total against the National Park Service - Cost Account Summary Report.
3. Initial list and forward to Chief Usher.

Chief Usher

1. Receive month-end statements and list from the Assistant to the Chief Usher.
2. Review and approve for payment by signing and dating list of all month-end statements.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1020	ACCOUNTS PAYABLE PROCESSING		5 of 6

Chief Usher  
(con't)

3. Send list and all month-end statements to the National Park Service-National Capital Region Accounting Office for processing.

ACCOUNTS PAYABLE PROCESSING IF THERE IS NO PURCHASE  
ORDER AND INVOICE IS RECEIVED THROUGH THE MAIL OR  
HANDCARRIED BY A STAFF MEMBER TO THE CHIEF ACCOUNTANT  
OR TO THE ASSISTANT TO THE CHIEF USHER

Chief Accountant

1. Receive invoice from the vendor through the mail or through the Assistant to the Chief Usher or a staff member.
2. Check with Cost Center Supervisor that goods were received in good condition.
3. Ask Cost Center Supervisor to sign invoice as his acknowledgment that goods were received.
4. Check accuracy of dollars on the invoice.
5. Calculate discount if appropriate.
6. Place the appropriate accounting codes on the invoice using the Chart of Accounts as follows:
  - a. If the invoice is for an Official Event-Reimbursable --
    - (1) Enter the following information onto the Official Events-Miscellaneous and Rental Costs form: (Exhibit 545-3)
      - (a) Event
      - (b) Date held
      - (c) Description of expense
      - (d) Unit cost
      - (e) Total cost
    - (2) Write the appropriate accounting codes on the invoice as follows, e.g.:

Events-Reimbursable	Rentals
3948	2505
Cost Center	Exp. Category

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1020	ACCOUNTS PAYABLE PROCESSING		6 of 6

Chief Accountant  
(con't)

- b. If the invoice is not reimbursable --  
(1) Enter the appropriate accounting codes, e.g.:

Operations	Supplies
3940	2625
Cost Center	Expense Category

7. Initial invoice and date invoice as acknowledgment that invoice is correct.
8. Send invoice to the Assistant to the Chief Usher.

Assistant to the  
Chief Usher

1. Receive invoice from the Chief Accountant.
2. Check invoice against the National Park Service-Cost Account Summary Report.
3. Initial invoice and forward to Chief Usher.

Chief Usher

1. Receive invoice from Assistant to the Chief Usher.
2. Review and approve invoice for payment by signing and dating invoice.
3. Send invoice to the National Park Service-National Capital Region Accounting Office for processing.

VENDOR INVOICE

ABC SUPPLIES AND EQUIPMENT COMPANY  
1000 A Street, N.W.  
Washington, D.C. 20000

Invoice No. 14500 Invoice  
P.O. No. 1000 Date: 3/3/78

DESCRIPTION OF GOODS	QTY	UNIT PRICE	TOTAL AMOUNT
Paper Towels	10	1.00	\$10.00

ACCOUNTING CODES: 3938/2602

Totals: \$10.00



SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1025	PETTY CASH		1 of 3

### Purpose

- ° To provide accounting procedures and controls for petty cash disbursements.
- ° To provide adequate recording of expense-type, date and amount, and to ensure such changes are posted to appropriate cost account numbers.

### Procedures

#### PETTY CASH - OPENING

Chief Usher

1. Fill out Form 1165 to obtain funds from the National Park Service-National Capital Region-Imprest Fund Cashier as follows: (Exhibit 1025-1)
  - a. Date
  - b. Amount - \$200.00
  - c. Purpose
  - d. Signature
2. Send Form 1165 to National Park Service-National Capital Region-Imprest Fund Cashier for processing.
3. Receive \$200.00 from National Park Service-National Capital Region-Imprest Fund Cashier.
4. Place \$200.00 Petty Cash in a locked box maintained in the Ushers Office.

#### PETTY CASH - DRAWS

Residence Staff  
Member

1. Fill out Petty Cash Receipt as follows: (Exhibit 1025-2)
  - a. Date
  - b. Amount
  - c. Purpose
  - d. Name and signature

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1025	PETTY CASH		2 of 3

Assistant Usher  
on Duty

1. Receive Petty Cash Receipt.
2. Review request.
3. Sign Petty Cash Receipt if all is in order.
4. Enter Cost Account Number.
5. Give Residence Staff Members the amount from petty cash as requested.
6. Enter the petty cash transaction on the Petty Cash Accounting Log as follows: (Exhibit 1025-3)
  - a. Date
  - b. Cost Account Number
  - c. Amount
  - d. Balance-on-hand
7. Receive from Residence Staff Member any sales receipt when item purchased.
8. Attach receipts to Petty Cash Receipt.
9. Place Petty Cash Receipt in locked box.

PETTY CASH - RECONCILIATION AND REPLENISHMENT

Assistant to the  
Chief Usher

1. Replenish the Petty Cash Fund when balance-on-hand on the Petty Cash Accounting Log shows \$100.00 or less.
2. Fill out Petty Cash Reconciliation form as follows: (Exhibit 1025-4)
  - a. Date
  - b. Petty Cash Receipts enclosed
  - c. Cash which should be on-hand at end of period
  - d. Actual Cash-on-hand
  - e. Amount over or short
3. Gather all petty cash receipts.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1025	PETTY CASH		3 of 3
<p>Assistant to the Chief Usher (con't)</p> <p>4. Bring the following to the National Park Service-National Capital Region Accounting Office:</p> <p>a. Petty Cash Receipts b. Petty Cash Accounting Log c. Petty Cash Reconciliation</p> <p>5. Obtain cash from the National Park Service-National Capital Region-Imprest Fund Cashier bringing the Petty Cash balance to the amount of \$200.00.</p> <p>6. Place cash in the locked box maintained in the Ushers Office.</p>			

Standard Form 1165  
7 GAO 5100  
1165-105

# RECEIPT FOR CASH—SUBVOUCHER

(To be used when invoice is not available)

SUBVOUCHER No. \_\_\_\_\_

DATE \_\_\_\_\_

Received in cash from \_\_\_\_\_

\_\_\_\_\_ and \_\_\_\_\_ (\$\_\_\_\_\_ <sup>100</sup>) for the following:

QUANTITY	ARTICLES OR SERVICES	AMOUNT

Vendor \_\_\_\_\_

Address \_\_\_\_\_

By \_\_\_\_\_  
(Signature of Vendor/Agent)

Title \_\_\_\_\_  
(DO NOT SIGN IN DUPLICATE)

PURPOSE (Project, etc.)

APPROPRIATION AND ACCOUNTING CLASSIFICATION

PETTY CASH RECEIPT

DATE: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

PERSON REQUESTING FUNDS: \_\_\_\_\_

PURPOSE: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

COST ACCOUNT NUMBER: \_\_\_\_\_

SIGNATURES: \_\_\_\_\_  
(Person requesting funds)

\_\_\_\_\_  
(Assistant Usher-On Duty)

DATE	COST ACCOUNT NO.	AMOUNT	BALANCE-ON-HAND

PETTY CASH RECONCILIATION

DATE \_\_\_\_\_

AMOUNT ON HAND AT BEGINNING \$ 200.00

Petty Cash Receipts (attached) (\$ )

CASH ON HAND AT END \$

ACTUAL CASH ON HAND \$

CASH OVER OR SHORT \$

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1030	PAYROLL		1 of 5

### Purpose

- ° To define appropriate internal procedures for maintaining payroll records for regular pay, premium pay, and official pay (both reimbursable and non-reimbursable).
- ° To simplify and control time reporting function by Cost Center Supervisors.

The National Park Service-National Capital Region has payroll publications and seminars on setting up, maintaining, and terminating procedures as it pertains to permanent personnel.

The procedures that follow contain only the Executive Residence's flow of documentation pertaining to the Residence's specific requirements.

The payroll system for the Executive Residence contains the following forms of documentation:

- ° Pre-printed Time Cards used for regular payroll processing for the Executive Residence.
- ° Form 10-3 which is used to adjust the labor distribution for Official Events (both reimbursable and non-reimbursable) and Premium time.

### Procedures

#### WHITE HOUSE RESIDENCE PERMANENT STAFF

Cost Center  
Supervisor

1. Receive pre-printed Time Cards for your permanent and part-time staff from the Chief Accountant (Exhibit 1030-1).
2. Write the following two categories in the Remarks Section on the Time Card (Exhibit 1030-2):
  - a. Official Events Pay
  - b. Other Overtime

These categories will be completed prior to submitting cards to the Chief Accountant.



SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1030	PAYROLL		2 of 5

Cost Center  
Supervisor (con't)

3. Fill out the Time Cards at the end of each day with hours categorized as:
  - a. Regular
  - b. Sick
  - c. Annual Leave
  - d. Overtime/Official Events
  - e. Holiday
4. Fill out the columns as listed in the Remarks Section at the end of each day with the overtime hours categorized as:
  - a. Official Events pay
  - b. Other overtime
5. Total hour columns on the Time Cards at the end of each two-week pay period.
6. Put total hours for the categories listed in the Remarks column on the Time Cards (Exhibit 1030-2).
7. Sign Time Cards.
8. Send completed Time Cards to the Chief Accountant on appropriate day at end of two-week pay period.

Chief Accountant

1. Follow Payroll Review Procedures.

WAE STAFF - Persons not on Executive Residence permanent payroll and paid only When Actually Employed.

Cost Center  
Supervisor

1. Receive pre-printed Time Cards for your WAE Staff from the Assistant to the Chief Usher (Exhibit 1030-3).
2. Fill out Time Cards at end of each day using only the column categorized as "Regular".

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1030	PAYROLL		3 of 5

Cost Center  
Supervisor (con't)

3. Write the following two categories in the Remarks Section on the Time Card (Exhibit 1030-3):
  - a. Official Events Pay
  - b. Other Overtime
4. Total hours on the Time Cards at the end of each two-week pay period.
5. Put total hours for the two categories listed in the Remarks Section on the Time Card (Exhibit 1030-3).
6. Sign Time Cards.
7. Send completed Time Cards to the Chief Accountant on appropriate day at end of two-week pay period.

#### PAYROLL REVIEW PROCEDURES

Chief Accountant

1. Receive completed Time Cards from each Cost Center Supervisor.
2. Review Time Cards for their correctness.
3. Complete Form 10-3.
4. Fill in total hours for each individual submitting a Time Card on the pre-printed Master Personnel List (Exhibit 1030-4).
5. Forward these documents to the Assistant to the Chief Usher.

Assistant to the  
Chief Usher

1. Receive Time Cards, 10-3 Forms, and the pre-printed Master Personnel List for final review by Chief Usher.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1030	PAYROLL		4 of 5

Chief Usher

1. Review for final approval and sign the Master Personnel List.
2. Send approved Time Cards, 10-3 Forms, and pre-printed Master Personnel List to the Chief Accountant for complete xeroxing of all payroll documents.

Chief Accountant

1. Xerox Time Cards, attaching the xerox copy to the 2nd copy of the 10-3 Form for each staff member.
2. Maintain a file of all xeroxed Time Cards attached to their accompanying xeroxed 10-3 Form.
3. Enter a count of Time Cards sent to the National Park Service-National Capital Region for Payroll processing on that pay period's file folder.
4. Send these documents to the National Park Service-National Capital Region for payroll processing.
5. Receive from the National Park Service-National Capital Region after the completion of payroll processing cycle the following:
  - a. Payroll checks
  - b. Payroll statements (2 copies)
  - c. Payroll Distribution Register
6. Check that the number of staff listed on the Payroll Register is the same as the entered count on that pay period's file folder.
7. Check that the hours paid on each check is the same as the hours shown on each Time Card submitted for processing.
8. Give payroll checks and one copy of payroll statement to the Assistant to the Chief Usher.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1030	PAYROLL		5 of 5

Assistant to the  
Chief Usher

1. Receive payroll checks and one copy of all payroll statements.
2. Place each payroll check with its payroll statement in an envelope.
3. Distribute pay envelopes.
4. Maintain the second copy of the payroll statements in that pay period's file folder.



044403589		78	8	022778	SMITH-JOHN																								
BUREAU CODE		SEC. NO.		FY.	PR.	RP. ENDING DATE		EMPLOYEE NAME																					
HOURS IN PAY STATUS										DUTY HOURS		C.T.		HOURS ABSENT						TIME ABSENT		EMP.		SICK LEAVE		ANNUAL LEAVE		COMPTIME	
PAY	REG.	CD	N/D	OT	CD	HOL.	SUN	HAZ.	FROM	TO	WORK	SICK	ANN.	C/T	N/P/S	CODE	DUR	CD	FROM	TO	INIT	BALANCE	ACCR.	USED	DEQ. BAL.	REMARKS:			
SUN																													
MON																													
TUE																													
WED																													
THU																													
FRI																													
SAT																													
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TUE																													
WED																													
THU																													
FRI																													
SAT																													
CERTIFIED CORRECT:																													
												(SIGNATURE)																	

FORM DI-1804-1  
TIME AND ATTENDANCE REPORT

044403589		78	8	022778	SMITH-JOHN	
BUREAU CODE		SEC. NO.		F.Y.	P.R.	P.P. ENDING DATE
HOURS IN PAY STATUS		DUTY HOURS		C.T.		HOURS ABSENT
DAY	REG.	CD	N/D	O.T.	HOL.	SUN.
SUN						
MON						
TUE				2		
WED						
THU						
FRI						
SAT						
SUN						
MON						
TUE				3		
WED						
THU						
FRI						
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EXECUTIVE RESIDENCE  
MASTER PERSONNEL LIST  
PAY PERIOD: \_\_\_\_\_

EMPLOYEE	TOTAL HOURS

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1035	OFFICIAL EVENTS - BUDGETING AND COST REPORTING		1 of 2

### Purpose

- ° To ensure the Residence budget reflects clearly the impact of official entertaining activity.
- ° To project events by type (breakfasts, luncheons, dinners, receptions, briefings and others) and thereby develop an official event budget.
- ° To provide for periodic (at least quarterly) capability to analyze volume and rate variances and thereby update projections for the remainder of the year.
- ° To provide estimating guidelines for planning reimbursable events.

### Procedures

#### Background

A key variable in determining the cost of Residence operations is the pace of official events. Because the budget development cycle is a year removed from when the events occur, it is important to build budget estimates tied to well-defined assumptions about the projected pace of activity. Then, to the extent that actual varies from plan, variance analysis may be used to update the event budget and reprogram funds when required.

#### Organizational Assignments

Staff work for developing the official event budget and subsequent variance analysis is the responsibility of the Assistant to the Chief Usher. The principal sources of information used are (1) event records maintained by the Chief Accountant and (2) broad planning guidelines from the Social Secretary.

NOTE: These procedures are designed to provide additional information to the Social Secretary and to assure early warning to the Chief Usher in the event that funding must be reprogrammed to cover official event costs. The responsibilities of the Social Secretary for all official event planning are not affected.

<b>SECTION NUMBER</b> 1035	<b>SECTION NAME</b> OFFICIAL EVENTS - BUDGETING AND COST REPORTING	<b>REVISION NUMBER</b>	<b>PAGE</b> 2 of 2
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### Planning and Variance Analysis Timetable

Planning the official event budget is performed in accordance with the budget cycle described in Section 1005. Because the original plans are general approximations, they are revised quarterly as more specific information becomes available. The revisions take into account (1) new projections for the volume of activity and (2) updated average costs by event type.

### Supporting Documentation

#### Exhibit 1035-1      Event Planning Summary

Used to recap planning estimates by month.

#### Exhibit 1035-2      Official Event Cost Worksheet

Used to record actual event costs of all official events. Maintained in a looseleaf log, separate pages are set up for each event category in each of two sections - Reimbursable and Nonreimbursable. Nonreimbursable section is part of audit trail to "official entertainment" review to be conducted by the Controller General.

#### Exhibit 1035-3      Event Budget Worksheet

Used to document budgeting assumptions and process, and to supply budget figures for subsequent period budget comparisons.

#### Exhibit 1035-4      Volume/Rate Analysis

Used to monitor and compare actual event labor and other event costs by type of event with budgeted amount. Also included is a summary of revised event cost projections by type of event for the balance of the year.

## Fiscal Year 19

## Event Planning Summary

[illegible]



EXECUTIVE RESIDENCE  
EVENT BUDGET WORKSHEET

FISCAL YEAR \_\_\_\_\_

<u>Event Type</u>	<u>Number of Event</u>	<u>F &amp; B Cost Per Event</u>	<u>Total F &amp; B Cost</u>	<u>Labor Per Event</u>	<u>Total Labor</u>	<u>Combined Cost Per Event</u>	<u>Total Event Cost</u>
Leadership							
Breakfasts							
Other							
Breakfasts							
AM Refreshments							
PM Refreshments							
Buffet Luncheons							
Small Luncheons							
Other Luncheons							
Briefings							
Light Receptions							
Heavy Receptions							
Buffet Dinner							
Small Dinner							
Large Dinner							
Concerts							
Christmas Refreshments							
Christmas Receptions							
Major Events							
Total							

EXECUTIVE RESIDENCE  
EVENT BUDGET WORKSHEET  
FISCAL YEAR \_\_\_\_\_

Event Type \_\_\_\_\_

<u>Month</u>	<u>Number of Events</u>	<u>F &amp; B Cost Per Event</u>	<u>Total F &amp; B Cost</u>	<u>Labor Per Event</u>	<u>Total Labor</u>	<u>Combined Cost Per Event</u>	<u>Total Event Cost</u>
OCTOBER							
NOVEMBER							
DECEMBER							
JANUARY							
FEBRUARY							
MARCH							
APRIL							
MAY							
JUNE							
JULY							
AUGUST							
SEPTEMBER	_____	_____	_____	_____	_____	_____	_____
Annually	=====	=====	=====	=====	=====	=====	=====

# VOLUME/RATE ANALYSIS – NON-REIMBURSABLE OFFICIAL EVENTS

PAGE 1 OF 2

QUARTER OR MONTH ENDING: \_\_\_\_\_

AVERAGE PER EVENT					ALL EVENTS				PLAN FOR REMAINDER OF FY 19 _____				
EVENT CATEGORY	ACTUAL LABOR	BUDGETED LABOR	ACTUAL F & B COST	BUDGETED F & B COST	ACTUAL DOLLARS	BUDGETED DOLLARS	VARIANCE		ESTIMATED EVENT VOLUME	NEW AVERAGE COST PER EVENT	NEW ESTIMATED COST	OLD BUDGET	VARIANCE
							LABOR	COST					
LEADERSHIP BREAKFASTS													
OTHER BREAKFASTS													
AM REFRESHMENTS													
PM REFRESHMENTS													
BUFFET LUNCHEON													
SMALL LUNCHEON													
OTHER LUNCHEON													
BRIEFINGS													
LIGHT RECEPTION													
HEAVY RECEPTION													
BUFFET DINNER													
SMALL DINNER													
LARGE DINNER													
CONCERTS													
CHRISTMAS REFRESHMENTS													
CHRISTMAS RECEPTIONS													
MAJOR EVENTS													
TOTALS													



**VOLUME/RATE ANALYSIS – NO REIMBURSABLE OFFICIAL EVENTS**  
**PAGE 2 OF 2**

QUARTER ENDING: \_\_\_\_\_

EVENT CATEGORY	THIS QUARTER OR MONTH				YEAR-TO-DATE			
	EVENTS		GUESTS		EVENTS		GUESTS	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
LEADERSHIP BREAKFASTS								
OTHER BREAKFASTS								
AM REFRESHMENTS								
PM REPRESHEMENTS								
BUFFET LUNCHEON								
SMALL LUNCHEON								
OTHER LUNCHEON								
BRIEFINGS								
LIGHT RECEPTION								
HEAVY RECEPTION								
BUFFET DINNER								
SMALL DINNER								
LARGE DINNER								
CONCERTS								
CHRISTMAS REFRESHMENTS								
CHRISTMAS RECEPTIONS								
MAJOR EVENTS								
TOTALS								

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1040	INTERNAL AUDIT		1 of 2

### Purpose

- ° To provide a periodic review of Residence financial operations to insure compliance with procedures.
- ° To identify and recommend changes to strengthen internal control.
- ° To assure the Residence Management Committee of the adequacy of internal controls.

### Procedures

White House Office,  
(Director of W.H.  
Operations)

1. Quarterly, coordinates an internal audit review of the Residence operation with the Assistant to the Chief Usher.

Assistant to the  
Chief Usher

1. Assembles the management reports and records for review.
2. Assists in the internal audit review.

White House Personnel

1. Performs the internal audit review of financial operations, placing emphasis on:
  - ° family charges and billings
  - ° reimbursable and non-reimbursable event billings and procedures
  - ° classification of charges incurred
  - ° inventories of food and beverage, equipment and other items
2. Discusses results of the review with the Assistant to the Chief Usher and Chief Usher.
3. Writes a report to the Residence Management Committee to summarize findings and recommendations.

SECTION NUMBER	SECTION NAME	REVISION NUMBER	PAGE
1040	INTERNAL AUDIT		2 of 2

4. Sends a copy of the report to the Chief Usher and the Residence Management Committee.

Residence Management  
Committee

1. Reviews the internal audit report and follows-up progress on recommendations in future meetings.



